



## DEPARTMENT OF AUDITS AND ACCOUNTS

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February 5, 2007

The Honorable Seth Harp  
State Senator  
State Capitol, Room 121-D  
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification  
Senate Bill (LC 21 9235)

Dear Senator Harp:

This bill would amend provisions relating to optional retirement benefits available to appellate court judges under the Employees' Retirement System. Specifically, this legislation would authorize an appellate court judge to begin receiving retirement benefits at the age of 60 years, provided they had attained 12 years of service as an appellate court judge. Under the provisions of this legislation, such judges would still be eligible to retire after 10 years of service as an appellate court judge if they have attained the age of 65.

This is to certify that this is a fiscal retirement bill as defined in the Public Retirement Systems Standards Law.

Respectfully,

/s/ Russell W. Hinton  
State Auditor